

OFFICIAL FILE

I.C.C. DOCKET NO. 00-0442

STATE OF ILLINOIS

Mid American Energy Co. Exhibit No. 4-0

Witness: Krueger

ILLINOIS COMMERCE COMMISSION

Date: 3/28/01

Illinois Commerce Commission
On Its Own Motion

vs.

MidAmerican Energy Company

Docket No. 00-0442

AFFIDAVIT
OF
CHARLES W. KRUEGER

STATE OF IOWA)
) ss.
COUNTY OF POLK)

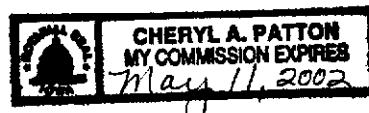
I, Charles W. Krueger, being first duly sworn on oath, depose and state that I am the same Charles W. Krueger identified in the following Rebuttal Testimony and previously-filed Direct Testimony; that I have caused the following Rebuttal Testimony and previously-filed Direct Testimony to be prepared and am familiar with the contents thereof; and that the following Rebuttal Testimony and previously-filed Direct Testimony are true and correct to the best of my knowledge and belief as of the date of this Affidavit.

Further affiant sayeth not.

Charles W. Krueger
Charles W. Krueger

Subscribed and sworn to before me, a Notary Public in and for said County and State, this 14th day of March, 2001.

Cheryl A. Patton
Notary Public



STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION

IN RE:)	
)	
ILLINOIS COMMERCE COMMISSION)	
On Its Own Motion)	
)	DOCKET NO. 00-0442
v.)	
)	
MIDAMERICAN ENERGY COMPANY)	

REBUTTAL TESTIMONY
OF
CHARLES W. KRUEGER

- 1 **Q. Please state your name, employer and business address.**
- 2 A. My name is Charles W. Krueger. My business address is 666 Grand Avenue,
- 3 Des Moines, Iowa.
- 4 **Q. By whom are you employed and in what capacity?**
- 5 A. I am a Technical Accountant on the General Accounting Staff for MidAmerican Energy
- 6 Company (MidAmerican).
- 7 **Q. Are you the same Charles W. Krueger who prefiled Direct Testimony in this**
- 8 **proceeding on August 21, 2000?**
- 9 A. Yes, I am.
- 10 **Q. What is the purpose of your Rebuttal Testimony in this proceeding?**
- 11 A. The purpose of my Rebuttal Testimony is to respond to the Direct Testimony of

1 Burma C. Jones filed on behalf of the Commission Staff.

2 **Q. On page 11 of her Direct Testimony, Ms. Jones cites a need to adjust the amount of**
3 **electric and gas revenues refunded to customers for the test year when compared**
4 **with refund amounts in your direct testimony. Please comment on her conclusions.**

5 A. Ms. Jones determined an additional \$2,693.24 in electric revenue and an additional
6 \$16,187.30 in gas revenue were refunded to customers compared with schedules in my
7 original testimony. These changes in revenue and sales became apparent after
8 MidAmerican provided more detailed revenue and sales information as part of
9 MidAmerican's responses to Staff data requests. MidAmerican had recently installed a
10 new customer information system and several months were required to finalize its
11 correct implementation. Ms. Jones notes in her direct testimony that these changes in
12 revenues and sales should be reflected in the schedules that support the reconciliation.

13 **Q. Do you agree with the adjustments that Ms. Jones has proposed on Staff Exhibit 1,**
14 **Schedule 1.02, page 1, line 5?**

15 I agree with the necessity of making both adjustments. I also agree with the amount of
16 the gas revenue adjustment, \$16,187.30, though I believe the correct amount of the
17 electric adjustment should be \$2,653.24 instead of \$2,693.24. The origin of this \$40.00
18 difference is on Staff's Exhibit 1, Schedule 1.02, page 1, line 4, where the amount of
19 electric recovery is identified as \$55,400.00. The correct amount is \$55,440.00. If the
20 amounts representing revenue recoveries for the test period, as they appear on Staff's
21 Exhibit 1, Schedule 1.02, page 1, are added together, they do equal the correct electric
22 and gas recoveries as well as the correct cumulative recoveries on line 6.

1 **Q. On what schedules have you reflected the changes in revenue recovered and**
2 **refunded?**

3 A. MidAmerican Exhibit 4.1 reflects the changes in the revenues recovered and refunded.
4 MidAmerican Exhibit 4.1 replaces, in its entirety, MidAmerican Exhibit 2.1 filed with
5 my Direct Testimony. On Exhibit 4.1, page 3, Electric Manufactured Gas Plant
6 Recoveries, the electric amount refunded for the test period from October 1998 through
7 September 1999 has been increased by \$2,653, from \$55,440 to \$58,093. That revision
8 is carried forward to page 1 of Exhibit 4.1. Also, on Exhibit 4.1, page 4, Gas
9 Manufactured Gas Plant Recoveries, the gas refund for the test period from October
10 1998 through September 1999 has been increased by \$16,187, from \$55,009 to \$71,196.
11 That revision is carried forward to Page 2 of Exhibit 4.1.

12 **Q. Have these changes been incorporated on the summary exhibit that identifies**
13 **electric and gas cumulative revenue recoveries?**

14 A. Yes. On Exhibit 4.1, page 13, line 12, the cumulative recoveries of revenue as of
15 September 30, 1999 have been decreased to reflect the changes Staff identified in
16 amounts of electric and gas revenue refunded during the test period. On line 13 of the
17 same page, the cumulative amount of the electric recovery is identified as \$2,158,556.79
18 and the cumulative gas recovery is identified as \$1,081,993.19. Both the electric and gas
19 cumulative recovery amounts equal Staff's calculation of those amounts.

20 **Q. Does this conclude your direct testimony?**

21 A. Yes.

MIDAMERICAN ENERGY COMPANY
CALCULATION OF 1999 ELECTRIC RIDER NO. 14 FACTOR
RECOVERIES THROUGH DECEMBER 1999

ELECTRIC	JAN. 1994 THRU SEPT. 1995	OCT. 1995 THRU SEPT. 1996	OCT. 1996 THRU SEPT. 1997	OCT. 1997 THRU SEP. 1998	OCT. 1998 THRU SEP. 1999	ESTIMATE OCT. 1999 THRU DEC. 1999	TOTAL
Rate 09	\$ 20,608	\$ 7,302	\$ 66,488	\$ 15,804	\$ (788)	\$ (241)	\$ 109,173
Rate 10 (a)	156,661	98,615	500,385	153,800	(29,503)	(9,428)	870,530
Rate 22	41,957	24,230	125,735	46,224	(2,277)	(1,614)	234,255
Rate 42	89,808	53,024	282,883	79,722	(10,943)	(4,322)	490,172
Rate 43	3,998	-	-	4,901	9,482	3,002	21,383
Rate 46	2,184	1,104	8,518	927	(1,798)	(377)	10,558
Rate 45	2,771	1,893	7,675	3,435	(2)	(95)	15,677
Rate 41	25,152	16,144	72,164	43,312	(14,235)	(3,670)	138,867
Rate 53	44,747	24,612	146,776	43,089	(8,029)	(3,123)	248,072
Total	\$ 387,886	\$ 226,924	\$1,210,624	\$ 391,214	\$ (58,093)	\$ (19,869)	\$2,138,686

RATE	FORECASTED OCT-DEC 1999 KWH	1999 MGP FACTOR	FORECASTED OCT-DEC 1999 RECOVERIES
Rate 9	12,057,000	-0.00002 ¢	\$ (241)
Rate 10	117,850,000	-0.00008 ¢	\$ (9,428)
Rate 22	40,354,000	-0.00004 ¢	\$ (1,614)
Rate 42	108,059,000	-0.00004 ¢	\$ (4,322)
Rate 43	3,950,000	0.00076 ¢	\$ 3,002
Rate 46	2,097,000	-0.00018 ¢	\$ (377)
Rate 45	2,380,000	-0.00004 ¢	\$ (95)
Rate 41	40,774,000	-0.00009 ¢	\$ (3,670)
Rate 53	78,072,000	-0.00004 ¢	\$ (3,123)
Total	405,593,000		\$ (19,869)

(a) Data for Rate 10 includes 11, 51, and 54 data.

MIDAMERICAN ENERGY COMPANY
CALCULATION OF 1999 GAS RIDER NO. 10 FACTOR
RECOVERIES THROUGH DECEMBER 1999

GAS	JAN. 1994 THRU SEPT. 1995	OCT. 1995 THRU SEPT. 1996	OCT. 1996 THRU SEPT. 1997	OCT. 1997 THRU SEPT. 1998	OCT. 1998 THRU SEPT. 1999	ESTIMATED OCT. 1999 THRU DEC. 1999	TOTAL
Rate 60	\$ 118,206	\$ 105,026	\$ 503,462	\$ 29,093	\$ (36,897)	\$ (2,082)	\$ 716,808
Rate 70	52,388	40,242	217,144	24,764	(19,888)	(2,863)	311,787
Rate 87	170	716	2,694	(813)	(4,465)	(96)	(1,794)
Rate 85	6,833	8,991	36,977	7,297	(9,946)	(2,291)	47,861
Total	\$ 177,597	\$ 154,975	\$ 760,277	\$ 60,341	\$ (71,196)	\$ (7,333)	\$ 1,081,994

	FORECASTED OCT-DEC 1999 THERMS	1999 MGP FACTOR	FORECASTED OCT-DEC 1999 RECOVERIES
Rate 60	20,823,000	-0.00010 ¢	\$ (2,082)
Rate 70	13,014,000	-0.00022 ¢	\$ (2,863)
Rate 87	18,000	-0.00534 ¢	\$ (96)
Rate 85	5,455,000	-0.00042 ¢	\$ (2,291)
Total	39,310,000		\$ (7,333)

**MidAmerican Energy Company
Manufactured Gas Plant Recoveries
Illinois Electric
October 1998 - September 1999**

Month	Rate 9	Rate 10 (A)	Rate 22	Rate 42	Rate 43	Rate 46	Rate 45	Rate 41	Rate 53	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Oct-98	(47.66)	1,265.83	790.71	(534.55)	-	(297.80)	102.29	2,312.07	(241.99)	3,348.90
Nov-98	(48.97)	1,038.38	425.45	(490.53)	-	(302.39)	89.03	146.63	(752.40)	105.20
Dec-98	(69.94)	1,144.30	778.26	(394.33)	1,663.28	(346.94)	93.90	2,342.49	537.59	5,748.61
Jan-99	(86.89)	(3,478.19)	(379.91)	(901.21)	1,308.18	(133.68)	(17.67)	443.76	(107.68)	(3,353.29)
Feb-99	(66.44)	(2,990.29)	(431.48)	(1,123.95)	994.89	(103.67)	(27.56)	(1,944.30)	(330.32)	(6,023.12)
Mar-99	(72.78)	(3,195.95)	(534.82)	(1,193.05)	1,175.20	(113.97)	(33.89)	(2,426.94)	(1,944.19)	(8,340.39)
Apr-99	(51.62)	(2,612.62)	(433.07)	(881.02)	840.21	(94.34)	(33.66)	(2,958.82)	(1,010.85)	(7,235.79)
May-99	(33.21)	(2,404.04)	(361.07)	(881.25)	1,213.98	(77.63)	(29.04)	(1,217.49)	(892.02)	(4,681.77)
Jun-99	(55.86)	(3,593.48)	(494.17)	(1,259.87)	679.72	(80.00)	(37.71)	(3,155.52)	(1,183.37)	(9,180.26)
Jul-99	(90.35)	(5,191.18)	(526.71)	(1,164.81)	199.73	(76.60)	(38.81)	(2,419.64)	(367.60)	(9,675.97)
Aug-99	(96.27)	(5,481.00)	(578.78)	(993.47)	683.89	(80.76)	(35.95)	(2,872.49)	(1,378.81)	(10,833.64)
Sep-99	(67.51)	(4,004.63)	(531.34)	(1,125.38)	722.75	(90.34)	(33.19)	(2,484.29)	(357.79)	(7,971.72)
Total	\$ (787.50)	\$(29,502.87)	\$(2,276.93)	\$(10,943.42)	\$ 9,481.83	\$(1,798.12)	\$ (2.26)	\$(14,234.54)	\$(8,029.43)	\$(58,093.24)
Rounded	\$ (788)	\$(29,503)	\$(2,277)	\$(10,943)	\$ 9,482	\$(1,798)	\$ (2)	\$(14,235)	\$(8,029)	\$(58,093)

Note: (A) Data for Rate 10 includes Rate 11, 51 and 54 data.

**MidAmerican Energy Company
Manufactured Gas Plant Recoveries
Illinois Gas
October 1998 - September 1999**

Month	Rate 60	Rate 70	Rate 87	Rate 85	Total
(1)	(2)	(3)	(4)	(5)	(6)
Oct-98	(4,974.03)	(2,511.22)	(430.95)	(1,445.83)	(9,362.03)
Nov-98	(10,532.76)	(4,702.99)	(379.36)	(1,829.94)	(17,445.05)
Dec-98	(15,987.28)	(5,876.29)	(425.62)	(1,215.30)	(23,504.49)
Jan-99	(2,053.01)	(2,022.51)	-	(967.23)	(5,042.75)
Feb-99	(1,159.36)	(1,310.31)	-	(787.47)	(3,257.14)
Mar-99	(1,167.77)	(1,444.31)	-	(828.33)	(3,440.41)
Apr-99	(674.22)	(777.52)	-	(599.22)	(2,050.96)
May-99	(265.05)	(351.35)	(1.94)	(471.96)	(1,090.30)
Jun-99	(44.58)	(262.09)	(111.86)	(436.69)	(855.22)
Jul-99	2.15	(184.81)	(2,399.51)	(450.00)	(3,032.17)
Aug-99	(15.27)	(182.84)	(200.60)	(470.62)	(869.33)
Sep-99	(25.78)	(261.72)	(514.93)	(443.77)	(1,246.20)
Total	\$ (36,896.96)	\$ (19,887.96)	\$ (4,464.77)	\$ (9,946.36)	\$ (71,196.05)
Rounded	\$ (36,897)	\$ (19,888)	\$ (4,465)	\$ (9,946)	\$ (71,196)

MidAmerican Energy Company
Manufactured Gas Plant Costs
1992 - Current

MidAmerican Exhibit 4.1
Page 5 of 13

	<u>Moline</u>	<u>Mason City</u>	<u>Litigation</u>	<u>Total</u>
1992	150,304.93	87,317.41	0.00	237,622.34
1993	119,597.29	2,355.33	26,782.02	148,734.63
Jan-94	0.00	0.00	0.00	0.00
Feb-94	957.67	0.00	0.00	957.67
Mar-94	23.50	380.63	0.00	404.13
Apr-94	8,762.90	0.00	0.00	8,762.90
May-94	0.00	0.00	0.00	0.00
Jun-94	30.38	0.00	0.00	30.38
Jul-94	0.00	0.00	0.00	0.00
Aug-94	4,087.21	123.52	109.96	4,320.69
Sep-94	1,064.98	0.00	0.00	1,064.98
	284,828.86	90,176.88	26,891.98	401,897.72
Oct-94	2,058.47	0.00	0.00	2,058.47
Nov-94	0.00	0.00	136.14	136.14
Dec-94	979.89	187.17	0.00	1,167.06
Jan-95	877.50	0.00	0.00	877.50
Feb-95	21.00	0.00	0.00	21.00
Mar-95	1,451.67	0.00	0.00	1,451.67
Apr-95	250.00	0.00	0.00	250.00
May-95	46.80	73.98	0.00	120.78
Jun-95	21,208.67	0.00	0.00	21,208.67
Jul-95	332,290.89	0.00	0.00	332,290.89
Aug-95	1,017,256.18	0.00	0.00	1,017,256.18
Sep-95	407,593.64	0.00	0.00	407,593.64
	1,784,034.71	261.15	136.14	1,784,432.00
Cumulative Subtotal	2,068,863.57	90,438.03	27,028.12	2,186,329.72
Oct-95	23,176.87	0.00	0.00	23,176.87
Nov-95	69,159.44	0.00	0.00	69,159.44
Dec-95	2,264.00	0.00	0.00	2,264.00
Jan-96	209.27	0.00	0.00	209.27
Feb-96	73.08	0.00	0.00	73.08
Mar-96	55,046.77	0.00	0.00	55,046.77
Apr-96	76,022.81	0.00	0.00	76,022.81
May-96	23,479.60	0.00	0.00	23,479.60
Jun-96	726.16	0.00	0.00	726.16
Jul-96	0.00	0.00	0.00	0.00
Aug-96	(31,582.18)	0.00	0.00	(31,582.18)
Sep-96	19,569.48	0.00	0.00	19,569.48
**	238,145.30	0.00	0.00	238,145.30
Cumulative Subtotal	2,307,008.87	90,438.03	27,028.12	2,424,475.02
Oct-96	0.00	0.00	0.00	0.00
Nov-96	0.00	0.00	0.00	0.00
Dec-96	4,715.07	0.00	0.00	4,715.07
Jan-97	1,237.99	0.00	0.00	1,237.99
Feb-97	16,415.44	0.00	0.00	16,415.44
Mar-97	126,438.25	0.00	0.00	126,438.25
Apr-97	13,022.66	0.00	0.00	13,022.66
May-97	85.00	0.00	0.00	85.00
Jun-97	67.12	0.00	0.00	67.12
Jul-97	0.00	0.00	0.00	0.00
Aug-97	1,338.26	0.00	0.00	1,338.26
Sep-97	33,015.77	0.00	0.00	33,015.77
	196,335.56	0.00	0.00	196,335.56
Cumulative Subtotal	2,503,344.43	90,438.03	27,028.12	2,620,810.58

MidAmerican Energy Company
 Manufactured Gas Plant Costs
 1992 - Current

	<u>Moline</u>	<u>Mason City</u>	<u>Litigation</u>	<u>Total</u>
Oct-97	0.00	0.00	0.00	0.00
Nov-97	0.00	0.00	0.00	0.00
Dec-97	1,468.00	0.00	0.00	1,468.00
Jan-98	0.00	0.00	0.00	0.00
Feb-98	0.00	0.00	0.00	0.00
Mar-98	0.00	0.00	0.00	0.00
Apr-98	0.00	0.00	0.00	0.00
May-98	0.00	0.00	0.00	0.00
Jun-98	0.00	0.00	0.00	0.00
Jul-98	2,321.68	0.00	0.00	2,321.68
Aug-98	0.00	0.00	0.00	0.00
Sep-98	5,022.50	0.00	0.00	5,022.50
	8,812.18	0.00	0.00	8,812.18
Cumulative Subtotal	2,512,156.61	90,438.03	27,028.12	2,629,622.76
Oct-98	3,020.00	0.00	0.00	3,020.00
Nov-98	4,020.15	0.00	0.00	4,020.15
Dec-98	0.00	0.00	0.00	0.00
Jan-99	0.00	0.00	0.00	0.00
Feb-99	2,645.00	0.00	0.00	2,645.00
Mar-99	0.00	0.00	0.00	0.00
Apr-99	251.90	0.00	0.00	251.90
May-99	6,316.79	0.00	0.00	6,316.79
Jun-99	0.00	0.00	0.00	0.00
Jul-99	0.00	0.00	0.00	0.00
Aug-99	3,301.00	0.00	0.00	3,301.00
Sep-99	1,269.10	0.00	0.00	1,269.10
	20,823.94	0.00	0.00	20,823.94
TOTAL	2,532,980.55	90,438.03	27,028.12	2,650,446.70

MIDAMERICAN ENERGY COMPANY
Illinois Manufactured Gas Plant Costs
Calculation of 2000 MGP Charges for
Electric Rider No. 14

Illinois Jurisdiction MGP Costs

Year	ILLINOIS EXPENSE	ELECTRIC SHARE	ELECTRIC
1992	\$ 237,622	68.57%	\$ 162,938
1993	148,734	68.57%	101,987
1994	18,625	68.57%	12,771
1995	1,875,948	66.49%	1,247,318
1996	148,260	67.56%	100,164
1997	193,088	70.26%	135,664
1998	14,384	68.53%	9,858
1999	105,389	68.53%	72,223
2000	31,256	63.57%	19,869
Total Thru 2000	\$ 2,773,307		\$ 1,862,792

Electric Carrying Charges (April 1995 - Sept 1997)

\$ 154,896

Deductions:

Cost Adjustment - Docket No. 97-0063

\$ (56,304)

Electric Carrying Charge Adjustment - Docket No. 97-0063

(2,147)

Electric Carrying Charge Adjustment - Docket No. 95-0114

(7,082)

Total Thru 2000 (Adjusted)

\$ 1,952,155

from page 9

Allocation Factors by Rate:

	1995 REVENUES	1996 REVENUES	1997 REVENUES	1998 REVENUES	1999 REVENUES	2000 REVENUES
Rate 09	5.35%	4.82%	5.08%	4.46%	4.38%	4.72%
Rate 10	40.41%	39.96%	38.20%	42.07%	41.13%	44.33%
Rate 22	10.81%	10.87%	10.98%	11.52%	11.96%	11.86%
Rate 42	23.01%	22.85%	22.45%	21.20%	21.76%	6.39%
Rate 43	1.03%	1.01%	1.08%	1.11%	1.49%	20.93%
Rate 46	0.55%	0.52%	0.39%	0.58%	0.37%	1.15%
Rate 45	0.75%	0.72%	0.74%	0.67%	0.71%	0.75%
Rate 41	6.45%	7.62%	8.46%	6.96%	7.03%	0.60%
Rate 53	11.64%	11.63%	12.62%	11.43%	11.17%	9.27%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

3. Allocate Costs by Year:

	1992-97	1998	1999	2000	Carrying Charge**	Docket No. 97-0063 Adjustment*	Docket No. 95-0114 Adjustment	Total
Rate 09	\$ 94,029	\$ 440	\$ 3,163	\$ 938	\$ 6,593	\$ (2,817)	\$ (1,879)	\$ 100,467
Rate 10	728,840	4,147	29,705	8,808	62,185	(23,357)	(14,194)	796,134
Rate 22	192,246	1,136	8,638	2,356	17,028	(6,354)	(3,797)	211,253
Rate 42	409,550	2,090	15,716	1,270	31,337	(13,356)	(8,082)	438,525
Rate 43	18,265	109	1,076	4,159	1,641	(590)	(362)	24,298
Rate 46	9,567	57	267	228	857	(304)	(193)	10,479
Rate 45	13,238	66	513	149	990	(421)	(263)	14,272
Rate 41	122,026	686	5,077	119	10,288	(4,454)	(2,266)	131,476
Rate 53	208,206	1,127	8,068	1,843	16,895	(6,798)	(4,089)	225,252
Total	\$ 1,795,967	\$ 9,858	\$ 72,223	\$ 19,870	\$ 147,814	\$ (58,451)	\$ (35,126)	\$ 1,952,155

MIDAMERICAN ENERGY COMPANY
ILLINOIS MANUFACTURED GAS PLANT COSTS
CALCULATION OF 2000 MGP CHARGES FOR
GAS RIDER NO. 10

Illinois Jurisdiction MGP Costs:

	TOTAL COSTS	GAS SHARE	Gas
1992	\$ 237,622	31.43%	\$ 74,685
1993	148,734	31.43%	46,747
1994	18,625	31.43%	5,854
1995	1,875,948	33.51%	628,630
1996	148,260	32.44%	48,096
1997	193,088	29.74%	57,424
1998	14,384	31.47%	4,527
1999	105,389	31.47%	33,166
2000	31,256	36.43%	11,387
Total Thru 1998	\$ 2,773,307		\$ 910,516

Gas Carrying Charges (April 1995 - Sept. 1997)

\$ 59,551

Deductions:

Cost Adjustment - Docket No. 97-0063	(27,035)	
Gas Carrying Charge Adjustment - Docket No. 97-0063	(826)	
Gas Carrying Charge Adjustment - Docket No. 95-0114	(3,598)	from page 10
Total Thru 1999 (Adjusted)	\$ 938,608	

Allocation Factors by Rate:

	1995 REVENUES	1996 REVENUES	1997 REVENUES	1998 REVENUES	1999 REVENUES	2000 REVENUES
Rate 60	66.23%	68.40%	66.16%	64.30%	67.41%	66.38%
Rate 70	28.58%	28.48%	27.90%	30.53%	31.05%	29.02%
Rate 87	0.18%	0.12%	0.06%	0.11%	0.11%	0.06%
Rate 85	5.01%	3.00%	5.88%	5.06%	1.43%	4.54%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Allocate Costs by Year:

	1992-97	1998	1999	2000	Carrying Charge	Docket No. 97-0063 Adjustment*	Docket No. 95-0114 Adjustment	Total
Rate 60	\$ 582,101	\$ 2,911	\$ 22,357	\$ 7,559	\$ 35,978	\$ (19,057)	\$ (10,664)	\$ 621,185
Rate 70	250,491	1,382	10,298	3,305	17,082	(7,935)	(4,602)	270,021
Rate 87	1,225	5	36	7	62	(33)	(29)	1,273
Rate 85	43,719	229	475	517	2,831	(836)	(807)	46,128
Total	\$ 877,536	\$ 4,527	\$ 33,166	\$ 11,388	\$ 55,953	\$ (27,861)	\$ (16,101)	\$ 938,608

MidAmerican Energy Company
Manufactured Gas Plant Costs - Electric
Revised Calculation of Carrying Charges for Reconciliation
Period Ending July 14, 1997

	Under (Over) Recovered as of Beginning of Month**	Additional Costs	Recoveries	Under (Over) Recovered as of Beginning of Month	Average of Beginning and Ending Balance	Carrying Charge Rate	Carrying Charges on Average Balance
Apr-95 (10 days)	\$ (120,876)	\$ 166	\$ (1,666)	\$ (119,044)	\$ (119,960)	8.25%	\$ (275)
May-95	(119,044)	80	(1,652)	(117,312)	(118,178)	8.25%	(812)
Jun-95	(117,312)	14,102	(1,859)	(101,351)	(109,332)	8.25%	(752)
Jul-95	(101,351)	220,940	(2,299)	121,888	10,269	8.25%	71
Aug-95	121,888	676,374	(2,617)	800,879	461,384	8.25%	3,172
Sep-95	800,879	271,009	(2,339)	1,074,227	937,553	8.25%	6,446
Oct-95	1,074,227	15,411	(1,714)	1,091,352	1,082,790	8.25%	7,444
Nov-95	1,091,352	45,984	(1,730)	1,139,066	1,115,209	8.25%	7,667
Dec-95	1,139,066	1,505	(1,911)	1,142,482	1,140,774	8.25%	7,843
Jan-96	1,142,482	141	15,751	1,126,872	1,134,677	8.25%	7,801
Feb-96	1,126,872	49	26,194	1,100,727	1,113,800	8.25%	7,657
Mar-96	1,100,727	37,190	24,419	1,113,498	1,107,113	8.25%	7,611
Apr-96	1,113,498	51,361	23,787	1,141,072	1,127,285	8.25%	7,750
May-96	1,141,072	15,863	22,934	1,134,001	1,137,537	8.25%	7,821
Jun-96	1,134,001	491	25,965	1,108,527	1,121,264	8.25%	7,709
Jul-96	1,108,527	-	31,916	1,076,611	1,092,569	8.25%	7,511
Aug-96	1,076,611	(21,337)	31,628	1,023,646	1,050,129	8.25%	7,220
Sep-96	1,023,646	13,221	29,685	1,007,182	1,015,414	8.25%	6,981
Oct-96	1,007,182	-	23,414	983,768	995,475	8.25%	6,844
Nov-96	983,768	-	24,681	959,087	971,428	8.25%	6,679
Dec-96	959,087	3,464	28,326	934,225	946,656	8.25%	6,508
Jan-97	934,225	870	132,823	802,272	868,249	8.25%	5,969
Feb-97	802,272	11,544	119,982	693,834	748,053	8.25%	5,143
Mar-97	693,834	88,835	110,312	672,357	683,096	8.25%	4,696
Apr-97	672,357	9,183	107,101	574,439	623,398	8.25%	4,286
May-97	574,439	60	119,964	454,535	514,487	8.25%	3,537
Jun-97	454,535	47	113,861	340,721	397,628	8.25%	2,734
Jul-97	340,721	-	151,430	189,291	265,006	8.25%	1,822
Aug-97	189,291	1,063	146,130	44,224	116,758	8.25%	803
Sep-97	44,224	23,197	132,601	(65,180)	(10,478)	8.25%	(72)
	<u>\$ 21,392,200</u>	<u>\$ 1,480,813</u>	<u>\$ 1,425,117</u>	<u>\$ 21,447,896</u>			<u>\$ 147,814</u>

* Carrying charges for April calculated as one third of the month as carrying charges effective April 20.

** Adjusted for resolution of Docket 95-0114 that decreased total recoverable costs by \$51,228; the recoverable electric portion decreased \$35,127.

Allocate Carrying Charges	1998	Carrying	Docket 95-0114 settled*
	Revenues	Charges	
Rate 9	4.46%	\$ 6,593	Original Carrying Charge \$ 154,896
Rate 10	42.07%	62,185	Revised Carrying Charge <u>147,814</u>
Rate 22	11.52%	17,028	Adjustment (decrease) <u>\$ 7,082</u>
Rate 42	21.20%	31,337	Carrying charge Electric
Rate 43	1.11%	1,641	
Rate 46	0.58%	857	
Rate 45	0.67%	990	
Rate 41	6.96%	10,288	
Rate 53	11.43%	16,895	
Total	100.00%	\$ 147,814	

* Resolution of Docket 95-0114 decreases recoverable total expense by \$51,228. Based on 1995 utility allocators, the electric portion of the \$51,228 is \$35,127.

MidAmerican Energy Company
 Manufactured Gas Plant Costs - Gas
 Revised Calculation of Carrying Charges for Reconciliation
 Period Ending July 14, 1997

	Under (Over) Recovered as of Beginning of Month*	Additional Costs	Recoveries	Under (Over) Recovered as of Beginning of Month	Average of Beginning and Ending Balance	Carrying Charge Rate	Carrying Charges on Average Balance
Apr-95 (10 days)	\$ (46,057)	\$ 84	\$ 2,124	\$ (48,097)	\$ (47,077)	8.44%	\$ (110)
May-95	(48,097)	41	1,432	(49,488)	(48,793)	8.44%	(343)
Jun-95	(49,488)	7,107	738	(43,119)	(46,304)	8.44%	(326)
Jul-95	(43,119)	111,351	728	67,504	12,193	8.44%	86
Aug-95	67,504	340,882	674	407,712	237,608	8.44%	1,671
Sep-95	407,712	136,585	676	543,621	475,667	8.44%	3,346
Oct-95	543,621	7,767	1,001	550,387	547,004	8.44%	3,847
Nov-95	550,387	23,175	2,115	571,447	560,917	8.44%	3,945
Dec-95	571,447	759	3,370	568,836	570,142	8.44%	4,010
Jan-96	568,836	68	15,782	553,122	560,979	8.44%	3,946
Feb-96	553,122	24	31,571	521,575	537,349	8.44%	3,779
Mar-96	521,575	17,857	24,780	514,652	518,114	8.44%	3,644
Apr-96	514,652	24,662	18,575	520,739	517,696	8.44%	3,641
May-96	520,739	7,617	10,981	517,375	519,057	8.44%	3,651
Jun-96	517,375	236	6,881	510,730	514,053	8.44%	3,616
Jul-96	510,730	-	9,959	500,771	505,751	8.44%	3,557
Aug-96	500,771	(10,245)	14,826	475,700	488,236	8.44%	3,434
Sep-96	475,700	6,348	15,133	466,915	471,308	8.44%	3,315
Oct-96	466,915	-	22,180	444,735	455,825	8.44%	3,206
Nov-96	444,735	-	53,985	390,750	417,743	8.44%	2,938
Dec-96	390,750	1,663	99,657	292,756	341,753	8.44%	2,404
Jan-97	292,756	368	144,962	148,162	220,459	8.44%	1,551
Feb-97	148,162	4,887	135,156	17,893	83,028	8.44%	584
Mar-97	17,893	37,603	98,067	(42,571)	(12,339)	8.44%	(87)
Apr-97	(42,571)	3,887	71,962	(110,646)	(76,609)	8.44%	(539)
May-97	(110,646)	25	47,767	(158,388)	(134,517)	8.44%	(946)
Jun-97	(158,388)	20	29,214	(187,582)	(172,985)	8.44%	(1,217)
Jul-97 (14 days)	(187,582)	-	20,747	(208,329)	(197,956)	8.44%	(650)
	<u>\$ 7,899,434</u>	<u>\$ 722,771</u>	<u>\$ 885,043</u>	<u>\$ 7,737,162</u>			<u>\$ 55,953</u>

** Adjusted for resolution of Docket 95-0114 that decreased total recoverable costs by \$51,228; the recoverable gas portion decreased \$16,110.

Note: Carrying charges are calculated monthly, using the average of the beginning and ending monthly balance and using the allowed overall after tax rate of return from the Company's last rate case (Docket No. 92-0357). Monthly carrying charges will be calculated at the time of the annual reconciliation for the reconciliation period and added to the calculation of the coming year's factor.

Allocate Carrying Charges	Docket 95-0114 settled*	
	1998 Revenues	Carrying Charges
Rate 60	64.30%	\$ 35,978
Rate 70	30.53%	17,082
Rate 87	0.11%	62
Rate 85	5.06%	2,831
Total	100.00%	\$ 55,953

* Resolution of Docket 95-0114 decreases recoverable total expense by \$51,228. Based on 1995 utility allocators, the gas portion of the \$51,228 is \$16,110.

**MidAmerican Energy Company
Incremental MGP Costs by Category
At September 30, 1999**

Description	Moline	Mason City	Litigation	Totals Before Carrying Charges
1. Cumulative balance at September 30, 1994	\$336,056.51	\$90,176.89	\$26,891.98	\$453,125.38
2. Staff adjustments for twelve months (Docket No. 95-0114)	(51,227.65)			(51,227.65)
3. Cumulative balance at September 30, 1994	\$284,828.86	\$90,176.89	\$26,891.98	\$401,897.73
4. October '94 through September '95 costs	1,784,034.71	261.15	136.14	1,784,432.00
5. Cumulative balance at September 30, 1995	\$2,068,863.57	\$90,438.04	\$27,028.12	\$2,186,329.73
6. October '95 through September '96 costs	238,145.30			238,145.30
7. Staff adjustments for twelve months (Docket No. 97-0063)	(83,339.25)			(83,339.25)
8. Cumulative balance at September 30, 1996	\$2,223,669.62	\$90,438.04	\$27,028.12	\$2,341,135.78
9. October '96 through September '97 costs	196,985.99			196,985.99
10. Staff adjustments for twelve months (Docket No. 98-0233)	(650.43)			(650.43)
11. Cumulative balance at September 30, 1997	\$2,420,005.18	\$90,438.04	\$27,028.12	\$2,537,471.34
12. October '97 through September '98 costs	8,887.02			\$8,887.02
13. Staff adjustments for twelve months (Docket No. 99-0333)	(74.84)			(\$74.84)
14. Cumulative balance at September 30, 1998	\$2,428,817.36	\$90,438.04	\$27,028.12	\$2,546,283.52
15. October '98 through September '99 costs	20,823.94			\$20,823.94
16. Cumulative balance at September 30, 1999	<u>\$2,449,641.30</u>	<u>\$90,438.04</u>	<u>\$27,028.12</u>	<u>\$2,567,107.46</u>

**MidAmerican Energy Company
Incremental MGP Costs by Category
At September 30, 1999**

Description	Carrying Charges	Totals Including Carrying Charges
1. Cumulative balance at September 30, 1994		\$453,125.38
2. Staff adjustments for twelve months (Docket No. 95-0114)	(\$10,680.00)	(\$61,907.65)
3. Cumulative balance at September 30, 1994	(\$10,680.00)	\$391,217.73
4. October '94 through September '95 costs		\$1,784,432.00
5. Cumulative balance at September 30, 1995	(10,680.00)	\$2,175,649.73
6. April '95 through September '96 costs	152,066.00	\$390,211.30
7. Staff adjustments for twelve months (Docket No. 97-0063)	(\$952.77)	(\$84,292.02)
8. Cumulative balance at September 30, 1996	140,433.23	\$2,481,569.01
9. October '96 through September '97 costs	\$60,361.00	\$257,346.99
10. Staff adjustments for twelve months (Docket No. 98-0233)		(\$650.43)
11. Cumulative balance at September 30, 1997	200,794.23	\$2,738,265.57
12. October '97 through September '98 costs		\$8,887.02
13. Staff adjustments for twelve months (Docket No. 99-0333)		(\$74.84)
14. Cumulative balance at September 30, 1998	200,794.23	\$2,747,077.75
15. October '98 through September '99 costs		\$20,823.94
16. Cumulative balance at September 30, 1999	200,794.23	\$2,767,901.69

* AFUDC recovery allowed during initial MFG cost recovery process, however recovery terminated September 1997 by agreement with ICC.

**MidAmerican Energy Company
Cumulative Recoveries
At September 30, 1999**

Description	Electric	Gas	Total
1. Cumulative recoveries through September 30, 1994	\$291,142.29	\$107,870.62	\$399,012.91
2. Recoveries during twelve months ended Septmber 30, 1995	96,744.30	69,726.22	166,470.52
3. Cumulative recoveries through September 30, 1995	\$387,886.59	\$177,596.84	565,483.43
4. Recoveries during twelve months ended Septmber 30, 1996	226,924.08	154,974.70	381,898.78
5. Cumulative recoveries through September 30, 1996	\$614,810.67	\$332,571.54	947,382.21
6. Recoveries during twelve months ended September 30, 1997	1,210,624.00	760,277.00	1,970,901.00
7. Cumulative recoveries through September 30, 1997	\$1,825,434.67	\$1,092,848.54	2,918,283.21
8. Recoveries during twelve months ended September 30, 1998	391,215.36	60,340.70	451,556.06
9. Cumulative recoveries through September 30, 1998	\$2,216,650.03	\$1,153,189.24	\$ 3,369,839.27
10. Recoveries during twelve months ended September 30, 1999	(55,440.00)	(55,008.75)	(110,448.75)
11. Staff Adjustments for 12 month period end September 30, 1999	(2,653.24)	(16,187.30)	(18,840.54)
12. Cumulative recoveries through September 30, 1999	<u>\$2,158,556.79</u>	<u>\$1,081,993.19</u>	<u>\$ 3,240,549.98</u>